



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$16,722,116	\$9,336,387	\$6,292,315
Per Capita Debt:	\$453	\$366	\$223
General Obligation Debt over EAV:	1.74%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Aledo Park District**

Unit Code: **066/010/12** County: **Mercer**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$143,500**

Equalized Assessed Valuation: **\$43,166,852**

Population: **3,300**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$18,416**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$20,698	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$6	\$54	\$27
Revenue Collected During FY 14:	\$179,154	\$229,458	\$136,185
Expenditures During FY 14:	\$147,969	\$230,187	\$125,615
Per Capita Revenue:	\$54	\$71	\$45
Per Capita Expenditures:	\$45	\$68	\$43
Revenues over (under) Expenditures:	\$31,185	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	35.06%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$51,883	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$16	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$32,849	\$11,985	\$
Total Unreserved Funds:	\$19,034	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Allin Township Park District**

Unit Code: **064/001/12** County: **McLean**

Fiscal Year End: **12/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$192,700**

Equalized Assessed Valuation: **\$22,013,660**

Population: **989**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$18,157**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$128,341	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$130	\$54	\$27
Revenue Collected During FY 14:	\$73,274	\$229,458	\$136,185
Expenditures During FY 14:	\$66,169	\$230,187	\$125,615
Per Capita Revenue:	\$74	\$71	\$45
Per Capita Expenditures:	\$67	\$68	\$43
Revenues over (under) Expenditures:	\$7,105	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	204.70%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$135,446	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$137	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,195,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$164	\$366	\$223
General Obligation Debt over EAV:	0.62%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,410,594	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$73	\$50	\$
Revenue Collected During FY 14:	\$691,658	\$622,050	\$
Expenditures During FY 14:	\$729,935	\$663,952	\$
Per Capita Revenue:	\$36	\$21	\$
Per Capita Expenditures:	\$38	\$22	\$
Operating Income (loss):	-\$38,277	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	188.01%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$1,372,317	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$71	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$22,225,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$296	\$366	\$223
General Obligation Debt over EAV:	0.72%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Armington Community Park District**

Unit Code: **090/005/12** County: **Tazewell**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$64,641**

Equalized Assessed Valuation: **\$14,493,499**

Population: **1,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$17,317	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$17	\$54	\$27
Revenue Collected During FY 14:	\$42,871	\$229,458	\$136,185
Expenditures During FY 14:	\$32,002	\$230,187	\$125,615
Per Capita Revenue:	\$43	\$71	\$45
Per Capita Expenditures:	\$32	\$68	\$43
Revenues over (under) Expenditures:	\$10,869	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	88.08%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$28,186	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$28	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Arthur Park District**

Unit Code: 021/010/12 County: Douglas

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$227,600

Equalized Assessed Valuation: \$101,843,408

Population: 5,000

Employees:

 Full Time: 1

 Part Time: 27

 Salaries Paid: \$53,617

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$98,739	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$20	\$54	\$27
Revenue Collected During FY 14:	\$305,782	\$229,458	\$136,185
Expenditures During FY 14:	\$247,272	\$230,187	\$125,615
Per Capita Revenue:	\$61	\$71	\$45
Per Capita Expenditures:	\$49	\$68	\$43
Revenues over (under) Expenditures:	\$58,510	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	63.59%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$157,249	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$31	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$157,249	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Astoria Park District**

Unit Code: **029/005/12** County: **Fulton**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,250**

Equalized Assessed Valuation: **\$6,148,864**

Population: **2,200**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$7,442	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$3	\$54	\$27
Revenue Collected During FY 14:	\$17,228	\$229,458	\$136,185
Expenditures During FY 14:	\$17,749	\$230,187	\$125,615
Per Capita Revenue:	\$8	\$71	\$45
Per Capita Expenditures:	\$8	\$68	\$43
Revenues over (under) Expenditures:	-\$521	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	38.99%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$6,921	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$3	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Atlanta Memorial Park District**

Unit Code: 054/010/12 County: Logan

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$56,675

Equalized Assessed Valuation: \$35,669,927

Population: 1,692

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$12,615

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$24,154	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$14	\$54	\$27
Revenue Collected During FY 14:	\$54,711	\$229,458	\$136,185
Expenditures During FY 14:	\$65,860	\$230,187	\$125,615
Per Capita Revenue:	\$32	\$71	\$45
Per Capita Expenditures:	\$39	\$68	\$43
Revenues over (under) Expenditures:	-\$11,149	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	19.75%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$13,005	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$8	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$13,005	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Bailey Park District**

Unit Code: 001/005/12 County: Adams

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$14,500

Equalized Assessed Valuation: \$11,048,949

Population: 1,244

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$67,079	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$54	\$54	\$27
Revenue Collected During FY 14:	\$16,739	\$229,458	\$136,185
Expenditures During FY 14:	\$22,493	\$230,187	\$125,615
Per Capita Revenue:	\$13	\$71	\$45
Per Capita Expenditures:	\$18	\$68	\$43
Revenues over (under) Expenditures:	-\$5,754	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	272.64%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$61,325	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$49	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$23,008,291	\$9,336,387	\$6,292,315
Per Capita Debt:	\$2,221	\$366	\$223
General Obligation Debt over EAV:	3.77%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Barrington Hills Park District**

Unit Code: **016/025/12** County: **Cook**

Fiscal Year End: **12/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$443,066**

Equalized Assessed Valuation: **\$405,242,322**

Population: **4,400**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$43,568**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$382,383	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$87	\$54	\$27
Revenue Collected During FY 14:	\$200,929	\$229,458	\$136,185
Expenditures During FY 14:	\$163,968	\$230,187	\$125,615
Per Capita Revenue:	\$46	\$71	\$45
Per Capita Expenditures:	\$37	\$68	\$43
Revenues over (under) Expenditures:	\$36,961	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	255.75%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$419,344	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$95	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$419,344	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Bartlett Park District	
Unit Code:	016/030/12	County: Cook
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$15,483,554	
Equalized Assessed Valuation:	\$1,057,127,292	
Population:	41,679	
Employees:		
	Full Time:	58
	Part Time:	263
	Salaries Paid:	\$5,010,940

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,386,655	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$81	\$108	\$75
Revenue Collected During FY 14:	\$11,118,090	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$10,891,780	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$267	\$256	\$172
Per Capita Expenditures:	\$261	\$246	\$152
Revenues over (under) Expenditures:	\$226,310	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	11.61%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$1,264,390	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$30	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$425,036	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$2,411,469	\$3,298,943	\$1,659,535



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$30,194,414	\$9,336,387	\$6,292,315
Per Capita Debt:	\$724	\$366	\$223
General Obligation Debt over EAV:	2.83%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,287,404	\$9,336,387	\$6,292,315
Per Capita Debt:	\$165	\$366	\$223
General Obligation Debt over EAV:	0.13%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Beardstown Park District**

Unit Code: **009/010/12** County: **Cass**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$614,401**

Equalized Assessed Valuation: **\$56,054,819**

Population: **7,600**

Employees:

 Full Time: **3**

 Part Time: **24**

 Salaries Paid: **\$173,698**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$324,933	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$43	\$54	\$27
Revenue Collected During FY 14:	\$393,623	\$229,458	\$136,185
Expenditures During FY 14:	\$435,457	\$230,187	\$125,615
Per Capita Revenue:	\$52	\$71	\$45
Per Capita Expenditures:	\$57	\$68	\$43
Revenues over (under) Expenditures:	-\$41,834	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	82.92%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$361,071	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$48	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$361,071	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$90,000	\$281,889	\$
Per Capita Debt:	\$12	\$52	\$
General Obligation Debt over EAV:	0.16%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,169,572	\$9,336,387	\$6,292,315
Per Capita Debt:	\$3,741	\$366	\$223
General Obligation Debt over EAV:	0.42%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,718,195	\$9,336,387	\$6,292,315
Per Capita Debt:	\$270	\$366	\$223
General Obligation Debt over EAV:	0.19%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,036,905	\$9,336,387	\$6,292,315
Per Capita Debt:	\$309	\$366	\$223
General Obligation Debt over EAV:	0.29%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	-\$786,004	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	-\$30	\$50	\$
Revenue Collected During FY 14:	\$3,193,118	\$622,050	\$
Expenditures During FY 14:	\$3,947,470	\$663,952	\$
Per Capita Revenue:	\$123	\$21	\$
Per Capita Expenditures:	\$152	\$22	\$
Operating Income (loss):	-\$754,352	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	-38.97%	67.42%	0.00%
Ending Retained Earnings for FY 14:	-\$1,538,445	\$1,557,725	\$
Per Capita Ending Retained Earnings:	-\$59	\$48	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Benton Park District**

Unit Code: **028/010/12** County: **Franklin**

Fiscal Year End: **6/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$829,480**

Equalized Assessed Valuation: **\$97,661,719**

Population: **7,000**

Employees:

 Full Time: **3**

 Part Time: **11**

 Salaries Paid: **\$137,239**

Blended Component Units

Number Submitted = 1
Benton Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$249,988	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$36	\$54	\$27
Revenue Collected During FY 14:	\$291,085	\$229,458	\$136,185
Expenditures During FY 14:	\$298,697	\$230,187	\$125,615
Per Capita Revenue:	\$42	\$71	\$45
Per Capita Expenditures:	\$43	\$68	\$43
Revenues over (under) Expenditures:	-\$7,612	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	81.14%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$242,376	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$35	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$242,883	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$489,650	\$281,889	\$
Per Capita Debt:	\$70	\$52	\$
General Obligation Debt over EAV:	0.48%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Berkeley Park District**

Unit Code: **016/050/12** County: **Cook**

Fiscal Year End: **12/31/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$703,446**

Equalized Assessed Valuation: **\$69,181,555**

Population: **5,125**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$55,624**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$229,427	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$45	\$54	\$27
Revenue Collected During FY 14:	\$193,413	\$229,458	\$136,185
Expenditures During FY 14:	\$259,029	\$230,187	\$125,615
Per Capita Revenue:	\$38	\$71	\$45
Per Capita Expenditures:	\$51	\$68	\$43
Revenues over (under) Expenditures:	-\$65,616	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	63.24%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$163,811	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$32	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,140	\$90,090	\$
Total Unrestricted Net Assets:	\$110,251	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,619,811	\$9,336,387	\$6,292,315
Per Capita Debt:	\$46	\$366	\$223
General Obligation Debt over EAV:	0.39%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Big Rock Park District**

Unit Code: **045/015/12** County: **Kane**

Fiscal Year End: **5/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$183,002**

Equalized Assessed Valuation: **\$59,083,188**

Population: **1,938**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1
Big Rock Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$52,288	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$27	\$54	\$27
Revenue Collected During FY 14:	\$116,335	\$229,458	\$136,185
Expenditures During FY 14:	\$114,812	\$230,187	\$125,615
Per Capita Revenue:	\$60	\$71	\$45
Per Capita Expenditures:	\$59	\$68	\$43
Revenues over (under) Expenditures:	\$1,523	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	46.87%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$53,811	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$28	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$53,811	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Black Hawk Park District**

Unit Code: **043/010/12** County: **Jo Daviess**

Fiscal Year End: **5/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$139,040**

Equalized Assessed Valuation: **\$27,757,032**

Population: **1,875**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$38,979**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,183	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$3	\$54	\$27
Revenue Collected During FY 14:	\$106,477	\$229,458	\$136,185
Expenditures During FY 14:	\$98,335	\$230,187	\$125,615
Per Capita Revenue:	\$57	\$71	\$45
Per Capita Expenditures:	\$52	\$68	\$43
Revenues over (under) Expenditures:	\$8,142	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	14.57%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$14,325	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$8	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$12,360	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$10,000	\$281,889	\$
Per Capita Debt:	\$5	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Blandinsville Park District**

Unit Code: **062/010/12** County: **Mcdonough**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$11,119**

Equalized Assessed Valuation: **\$4,752,355**

Population: **750**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$15,790	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$21	\$54	\$27
Revenue Collected During FY 14:	\$10,626	\$229,458	\$136,185
Expenditures During FY 14:	\$11,119	\$230,187	\$125,615
Per Capita Revenue:	\$14	\$71	\$45
Per Capita Expenditures:	\$15	\$68	\$43
Revenues over (under) Expenditures:	-\$493	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	137.58%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$15,297	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$20	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Bloomington Park District	
Unit Code:	022/030/12	County: Dupage
Fiscal Year End:	5/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,499,044	
Equalized Assessed Valuation:	\$855,499,344	
Population:	22,028	
Employees:		
	Full Time:	17
	Part Time:	180
	Salaries Paid:	\$1,788,158

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,881,513	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$131	\$108	\$75
Revenue Collected During FY 14:	\$4,691,968	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$3,955,241	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$213	\$256	\$172
Per Capita Expenditures:	\$180	\$246	\$152
Revenues over (under) Expenditures:	\$736,727	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	84.53%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$3,343,240	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$152	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$600,106	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$3,020,456	\$3,298,943	\$1,659,535



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,292,315	\$9,336,387	\$6,292,315
Per Capita Debt:	\$286	\$366	\$223
General Obligation Debt over EAV:	0.74%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Blue Island Park District	
Unit Code:	016/070/12	County: Cook
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,914,480	
Equalized Assessed Valuation:	\$200,052,531	
Population:	23,816	
Employees:		
	Full Time:	24
	Part Time:	
	Salaries Paid:	\$591,775

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,391,717	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$142	\$108	\$75
Revenue Collected During FY 14:	\$1,505,468	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$1,106,206	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$63	\$256	\$172
Per Capita Expenditures:	\$46	\$246	\$152
Revenues over (under) Expenditures:	\$399,262	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	342.70%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$3,790,979	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$159	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,459,567	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	-\$1,846,580	\$3,298,943	\$1,659,535



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$335,460	\$9,336,387	\$6,292,315
Per Capita Debt:	\$14	\$366	\$223
General Obligation Debt over EAV:	0.17%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Blue Mound Park District**

Unit Code: **055/025/12** County: **Macon**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$47,100**

Equalized Assessed Valuation: **\$9,537,813**

Population: **1,150**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$17,859**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$15,079	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$13	\$54	\$27
Revenue Collected During FY 14:	\$34,980	\$229,458	\$136,185
Expenditures During FY 14:	\$47,051	\$230,187	\$125,615
Per Capita Revenue:	\$30	\$71	\$45
Per Capita Expenditures:	\$41	\$68	\$43
Revenues over (under) Expenditures:	-\$12,071	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	6.39%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$3,008	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$3	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$7,508	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,566	\$281,889	\$
Per Capita Debt:	\$5	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Bolingbrook Park District		
Unit Code:	099/010/12	County:	Will
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,002,963		
Equalized Assessed Valuation:	\$1,768,358,872		
Population:	74,886		
Employees:			
	Full Time:	84	
	Part Time:	821	
	Salaries Paid:	\$6,611,875	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,228,758	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$43	\$108	\$75
Revenue Collected During FY 14:	\$15,770,996	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$15,226,820	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$211	\$256	\$172
Per Capita Expenditures:	\$203	\$246	\$152
Revenues over (under) Expenditures:	\$544,176	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	21.25%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$3,235,786	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$43	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,541,932	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	-\$576,260	\$3,298,943	\$1,659,535



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$31,465,180	\$9,336,387	\$6,292,315
Per Capita Debt:	\$420	\$366	\$223
General Obligation Debt over EAV:	1.35%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,732,605	\$9,336,387	\$6,292,315
Per Capita Debt:	\$76	\$366	\$223
General Obligation Debt over EAV:	0.38%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Bradford Park District**

Unit Code: **087/020/12** County: **Stark**

Fiscal Year End: **12/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,700**

Equalized Assessed Valuation: **\$4,732,959**

Population: **750**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$48,625	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$65	\$54	\$27
Revenue Collected During FY 14:	\$12,456	\$229,458	\$136,185
Expenditures During FY 14:	\$7,981	\$230,187	\$125,615
Per Capita Revenue:	\$17	\$71	\$45
Per Capita Expenditures:	\$11	\$68	\$43
Revenues over (under) Expenditures:	\$4,475	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	665.33%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$53,100	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$71	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Braidwood Park District**

Unit Code: **099/012/12** County: **Will**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$389,890**

Equalized Assessed Valuation: **\$119,992,995**

Population: **6,216**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$19,441**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$102,393	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$16	\$54	\$27
Revenue Collected During FY 14:	\$126,659	\$229,458	\$136,185
Expenditures During FY 14:	\$90,261	\$230,187	\$125,615
Per Capita Revenue:	\$20	\$71	\$45
Per Capita Expenditures:	\$15	\$68	\$43
Revenues over (under) Expenditures:	\$36,398	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	153.77%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$138,791	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$22	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,931	\$90,090	\$
Total Unrestricted Net Assets:	\$226,344	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$214,581	\$281,889	\$
Per Capita Debt:	\$35	\$52	\$
General Obligation Debt over EAV:	0.18%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$7,475,000	\$281,889	\$
Per Capita Debt:	\$467	\$52	\$
General Obligation Debt over EAV:	2.54%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$546,364	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$34	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$23,301	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$1	\$2	\$
Operating Income (loss):	-\$23,301	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	2263.26%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$527,363	\$32,672	\$
Per Capita Ending Retained Earnings:	\$33	\$4	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Broadview Park District**

Unit Code: 016/090/12 County: Cook

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,716,277

Equalized Assessed Valuation: \$197,413,061

Population: 7,971

Employees:

 Full Time: 4

 Part Time: 13

 Salaries Paid: \$373,733

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$18,618	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$2	\$108	\$75
Revenue Collected During FY 14:	\$865,088	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$867,678	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$109	\$256	\$172
Per Capita Expenditures:	\$109	\$246	\$152
Revenues over (under) Expenditures:	-\$2,590	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	1.85%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$16,028	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$2	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$89,846	\$6,530	\$
Total Unreserved Funds:	-\$73,818	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$103,802	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$528,547	\$3,298,943	\$1,659,535



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$376,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$47	\$366	\$223
General Obligation Debt over EAV:	0.19%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Brookeridge Park District**

Unit Code: **022/025/12** County: **Dupage**

Fiscal Year End: **5/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$27,571**

Equalized Assessed Valuation: **\$59,905,727**

Population: **1,110**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$27,596	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$25	\$54	\$27
Revenue Collected During FY 14:	\$26,923	\$229,458	\$136,185
Expenditures During FY 14:	\$14,184	\$230,187	\$125,615
Per Capita Revenue:	\$24	\$71	\$45
Per Capita Expenditures:	\$13	\$68	\$43
Revenues over (under) Expenditures:	\$12,739	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	284.37%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$40,335	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$36	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$38,336	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Buffalo Grove Park District	
Unit Code:	016/100/12	County: Cook
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$22,049,098	
Equalized Assessed Valuation:	\$1,390,988,778	
Population:	41,778	
Employees:		
	Full Time:	55
	Part Time:	653
	Salaries Paid:	\$6,378,295

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$9,727,122	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$233	\$108	\$75
Revenue Collected During FY 14:	\$11,563,093	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$10,361,524	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$277	\$256	\$172
Per Capita Expenditures:	\$248	\$246	\$152
Revenues over (under) Expenditures:	\$1,201,569	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	97.62%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$10,115,424	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$242	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,413,553	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$8,928,574	\$3,298,943	\$1,659,535



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$19,041,666	\$9,336,387	\$6,292,315
Per Capita Debt:	\$456	\$366	\$223
General Obligation Debt over EAV:	0.54%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$191,681	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$5	\$50	\$
Revenue Collected During FY 14:	\$3,561,180	\$622,050	\$
Expenditures During FY 14:	\$3,544,822	\$663,952	\$
Per Capita Revenue:	\$85	\$21	\$
Per Capita Expenditures:	\$85	\$22	\$
Operating Income (loss):	\$16,358	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	13.20%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$467,969	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$11	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,500,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$223	\$366	\$223
General Obligation Debt over EAV:	1.25%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Burlington Twp Park District**

Unit Code: **045/030/12** County: **Kane**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$41,973**

Equalized Assessed Valuation: **\$64,463,278**

Population: **1,600**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$11,931**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$51,853	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$32	\$54	\$27
Revenue Collected During FY 14:	\$41,973	\$229,458	\$136,185
Expenditures During FY 14:	\$36,603	\$230,187	\$125,615
Per Capita Revenue:	\$26	\$71	\$45
Per Capita Expenditures:	\$23	\$68	\$43
Revenues over (under) Expenditures:	\$5,370	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	156.33%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$57,223	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$36	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,965,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$369	\$366	\$223
General Obligation Debt over EAV:	0.55%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,602	\$281,889	\$
Per Capita Debt:	\$1	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Butterfield Park District		
Unit Code:	022/040/12	County:	Dupage
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,556,089		
Equalized Assessed Valuation:	\$241,504,916		
Population:	9,600		
Employees:			
	Full Time:	7	
	Part Time:	113	
	Salaries Paid:	\$756,754	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$275,435	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$29	\$108	\$75
Revenue Collected During FY 14:	\$1,726,843	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$1,598,423	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$180	\$256	\$172
Per Capita Expenditures:	\$167	\$246	\$152
Revenues over (under) Expenditures:	\$128,420	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	24.83%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$396,855	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$41	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,980	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$717,537	\$3,298,943	\$1,659,535



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,295,885	\$9,336,387	\$6,292,315
Per Capita Debt:	\$239	\$366	\$223
General Obligation Debt over EAV:	0.10%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$225,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$26	\$366	\$223
General Obligation Debt over EAV:	0.14%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,913,269	\$9,336,387	\$6,292,315
Per Capita Debt:	\$78	\$366	\$223
General Obligation Debt over EAV:	0.57%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,775,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$131	\$366	\$223
General Obligation Debt over EAV:	1.39%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,657,940	\$9,336,387	\$6,292,315
Per Capita Debt:	\$161	\$366	\$223
General Obligation Debt over EAV:	1.55%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Carlville Park District**

Unit Code: **056/010/12** County: **Macoupin**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,781,600**

Equalized Assessed Valuation: **\$1,310,983**

Population: **6,300**

Employees:

 Full Time: **1**

 Part Time: **17**

 Salaries Paid: **\$70,642**

Blended Component Units

Number Submitted = 1
Carlville Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$63,747	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$10	\$54	\$27
Revenue Collected During FY 14:	\$290,297	\$229,458	\$136,185
Expenditures During FY 14:	\$55,306	\$230,187	\$125,615
Per Capita Revenue:	\$46	\$71	\$45
Per Capita Expenditures:	\$9	\$68	\$43
Revenues over (under) Expenditures:	\$234,991	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	540.15%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$298,738	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$47	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$193,096	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Carol Stream Park District		
Unit Code:	022/050/12	County:	Dupage
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,375,419		
Equalized Assessed Valuation:	\$1,182,169,118		
Population:	47,250		
Employees:			
	Full Time:	47	
	Part Time:	626	
	Salaries Paid:	\$4,322,344	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$995,238	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$21	\$108	\$75
Revenue Collected During FY 14:	\$8,249,928	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$8,626,518	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$175	\$256	\$172
Per Capita Expenditures:	\$183	\$246	\$152
Revenues over (under) Expenditures:	-\$376,590	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	7.65%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$659,735	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$14	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,550,231	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$6,601,895	\$3,298,943	\$1,659,535



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$52,846,477	\$9,336,387	\$6,292,315
Per Capita Debt:	\$1,118	\$366	\$223
General Obligation Debt over EAV:	4.47%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Carrier Mills Park District**

Unit Code: 082/005/12 County: Saline

Fiscal Year End: 5/31/2014

Accounting Method: Cash

Appropriation or Budget: \$42,300

Equalized Assessed Valuation: \$14,343,736

Population: 1,654

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$4,200

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$45,848	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$28	\$54	\$27
Revenue Collected During FY 14:	\$32,313	\$229,458	\$136,185
Expenditures During FY 14:	\$39,339	\$230,187	\$125,615
Per Capita Revenue:	\$20	\$71	\$45
Per Capita Expenditures:	\$24	\$68	\$43
Revenues over (under) Expenditures:	-\$7,026	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	98.69%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$38,822	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$23	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$119,688	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$43	\$54	\$27
Revenue Collected During FY 14:	\$184,118	\$229,458	\$136,185
Expenditures During FY 14:	\$195,325	\$230,187	\$125,615
Per Capita Revenue:	\$66	\$71	\$45
Per Capita Expenditures:	\$70	\$68	\$43
Revenues over (under) Expenditures:	-\$11,207	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	55.54%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$108,481	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$39	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$108,481	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Cary Park District		
Unit Code:	063/005/12	County:	Mchenry
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,675,300		
Equalized Assessed Valuation:	\$515,682,694		
Population:	26,000		
Employees:			
	Full Time:	24	
	Part Time:	191	
	Salaries Paid:	\$1,819,651	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,879,271	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$111	\$108	\$75
Revenue Collected During FY 14:	\$4,842,356	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$3,747,984	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$186	\$256	\$172
Per Capita Expenditures:	\$144	\$246	\$152
Revenues over (under) Expenditures:	\$1,094,372	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	80.76%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$3,026,774	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$116	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$584,408	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$1,659,535	\$3,298,943	\$1,659,535



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$11,378,920	\$9,336,387	\$6,292,315
Per Capita Debt:	\$438	\$366	\$223
General Obligation Debt over EAV:	0.13%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$107,875	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$4	\$50	\$
Revenue Collected During FY 14:	\$1,316,043	\$622,050	\$
Expenditures During FY 14:	\$1,526,668	\$663,952	\$
Per Capita Revenue:	\$51	\$21	\$
Per Capita Expenditures:	\$59	\$22	\$
Operating Income (loss):	-\$210,625	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	-9.85%	67.42%	0.00%
Ending Retained Earnings for FY 14:	-\$150,388	\$1,557,725	\$
Per Capita Ending Retained Earnings:	-\$6	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Central Stickney Park District**

Unit Code: **016/130/12** County: **Cook**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,184,090**

Equalized Assessed Valuation: **\$94,292,483**

Population: **3,400**

Employees:

Full Time: **6**

Part Time: **3**

Salaries Paid: **\$311,004**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$112,123	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$33	\$54	\$27
Revenue Collected During FY 14:	\$445,531	\$229,458	\$136,185
Expenditures During FY 14:	\$534,554	\$230,187	\$125,615
Per Capita Revenue:	\$131	\$71	\$45
Per Capita Expenditures:	\$157	\$68	\$43
Revenues over (under) Expenditures:	-\$89,023	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	4.32%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$23,100	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$7	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$127,298	\$90,090	\$
Total Unrestricted Net Assets:	\$785,733	\$82,135	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$540,000	\$281,889	\$
Per Capita Debt:	\$159	\$52	\$
General Obligation Debt over EAV:	0.57%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,310,488	\$9,336,387	\$6,292,315
Per Capita Debt:	\$78	\$366	\$223
General Obligation Debt over EAV:	0.07%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,987,595	\$9,336,387	\$6,292,315
Per Capita Debt:	\$479	\$366	\$223
General Obligation Debt over EAV:	1.13%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$6,530,784	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$348	\$50	\$
Revenue Collected During FY 14:	\$1,481,084	\$622,050	\$
Expenditures During FY 14:	\$1,822,423	\$663,952	\$
Per Capita Revenue:	\$79	\$21	\$
Per Capita Expenditures:	\$97	\$22	\$
Operating Income (loss):	-\$341,339	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	344.02%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$6,269,445	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$334	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Charleston Twp Park District**

Unit Code: **015/020/12** County: **Coles**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$565,400**

Equalized Assessed Valuation: **\$228,008,568**

Population: **22,901**

Employees:

Full Time: **2**

Part Time: **4**

Salaries Paid: **\$46,671**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$424,980	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$19	\$54	\$27
Revenue Collected During FY 14:	\$218,295	\$229,458	\$136,185
Expenditures During FY 14:	\$182,155	\$230,187	\$125,615
Per Capita Revenue:	\$10	\$71	\$45
Per Capita Expenditures:	\$8	\$68	\$43
Revenues over (under) Expenditures:	\$36,140	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	253.15%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$461,120	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$20	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,345	\$90,090	\$
Total Unrestricted Net Assets:	\$419,592	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$202	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$	\$54	\$27
Revenue Collected During FY 14:	\$50,085	\$229,458	\$136,185
Expenditures During FY 14:	\$50,175	\$230,187	\$125,615
Per Capita Revenue:	\$2	\$71	\$45
Per Capita Expenditures:	\$2	\$68	\$43
Revenues over (under) Expenditures:	-\$90	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	0.22%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$112	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Chestnut-Beason Park District**

Unit Code: 054/015/12 County: Logan

Fiscal Year End: 5/31/2014

Accounting Method: Cash

Appropriation or Budget: \$26,000

Equalized Assessed Valuation: \$

Population: 650

Employees:

 Full Time: 2

 Part Time:

 Salaries Paid: \$5,553

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$94,654	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$146	\$54	\$27
Revenue Collected During FY 14:	\$29,216	\$229,458	\$136,185
Expenditures During FY 14:	\$20,476	\$230,187	\$125,615
Per Capita Revenue:	\$45	\$71	\$45
Per Capita Expenditures:	\$32	\$68	\$43
Revenues over (under) Expenditures:	\$8,740	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	504.95%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$103,394	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$159	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,062,232	\$9,336,387	\$6,292,315
Per Capita Debt:	\$101	\$366	\$223
General Obligation Debt over EAV:	0.43%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,854,565	\$9,336,387	\$6,292,315
Per Capita Debt:	\$406	\$366	\$223
General Obligation Debt over EAV:	2.00%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Chili Twp Park District**

Unit Code: **034/015/12** County: **Hancock**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$83,395**

Equalized Assessed Valuation: **\$9,958,496**

Population: **754**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$10,908**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$29,296	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$39	\$54	\$27
Revenue Collected During FY 14:	\$250,340	\$229,458	\$136,185
Expenditures During FY 14:	\$260,619	\$230,187	\$125,615
Per Capita Revenue:	\$332	\$71	\$45
Per Capita Expenditures:	\$346	\$68	\$43
Revenues over (under) Expenditures:	-\$10,279	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	7.30%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$19,017	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$25	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$19,017	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$132,634	\$281,889	\$
Per Capita Debt:	\$176	\$52	\$
General Obligation Debt over EAV:	0.08%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Chillicothe Park District**

Unit Code: **072/010/12** County: **Peoria**

Fiscal Year End: **5/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$365,454**

Equalized Assessed Valuation: **\$256,561,831**

Population: **6,166**

Employees:

Full Time: **2**

Part Time: **56**

Salaries Paid: **\$152,949**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$182,171	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$30	\$54	\$27
Revenue Collected During FY 14:	\$505,210	\$229,458	\$136,185
Expenditures During FY 14:	\$581,195	\$230,187	\$125,615
Per Capita Revenue:	\$82	\$71	\$45
Per Capita Expenditures:	\$94	\$68	\$43
Revenues over (under) Expenditures:	-\$75,985	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	33.71%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$195,922	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$32	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$194,314	\$90,090	\$
Total Unrestricted Net Assets:	\$87,787	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,475,000	\$281,889	\$
Per Capita Debt:	\$401	\$52	\$
General Obligation Debt over EAV:	0.12%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,383,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$283	\$366	\$223
General Obligation Debt over EAV:	0.53%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,336,387	\$6,292,315
Per Capita Debt:	\$	\$366	\$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,916,564	\$9,336,387	\$6,292,315
Per Capita Debt:	\$23	\$366	\$223
General Obligation Debt over EAV:	0.39%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$23,582,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$715	\$366	\$223
General Obligation Debt over EAV:	0.21%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Coloma Park District**

Unit Code: **098/010/12** County: **Whiteside**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,236,278**

Equalized Assessed Valuation: **\$99,500,002**

Population: **9,800**

Employees:

 Full Time: **5**

 Part Time: **10**

 Salaries Paid: **\$189,865**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$790,176	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$81	\$54	\$27
Revenue Collected During FY 14:	\$521,734	\$229,458	\$136,185
Expenditures During FY 14:	\$576,946	\$230,187	\$125,615
Per Capita Revenue:	\$53	\$71	\$45
Per Capita Expenditures:	\$59	\$68	\$43
Revenues over (under) Expenditures:	-\$55,212	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	139.45%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$804,574	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$82	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$804,574	\$82,135	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$260,000	\$281,889	\$
Per Capita Debt:	\$27	\$52	\$
General Obligation Debt over EAV:	0.26%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Cordova Township Park District**

Unit Code: **081/005/12** County: **Rock Island**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$148,008**

Equalized Assessed Valuation: **\$181,889,938**

Population: **265**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$56,757	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$214	\$54	\$27
Revenue Collected During FY 14:	\$91,837	\$229,458	\$136,185
Expenditures During FY 14:	\$39,699	\$230,187	\$125,615
Per Capita Revenue:	\$347	\$71	\$45
Per Capita Expenditures:	\$150	\$68	\$43
Revenues over (under) Expenditures:	\$52,138	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	274.30%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$108,895	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$411	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$108,895	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$666,847	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$40	\$54	\$27
Revenue Collected During FY 14:	\$782,524	\$229,458	\$136,185
Expenditures During FY 14:	\$850,067	\$230,187	\$125,615
Per Capita Revenue:	\$46	\$71	\$45
Per Capita Expenditures:	\$50	\$68	\$43
Revenues over (under) Expenditures:	-\$67,543	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	70.50%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$599,304	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$36	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	-\$973,150	\$82,135	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,948,620	\$281,889	\$
Per Capita Debt:	\$294	\$52	\$
General Obligation Debt over EAV:	0.28%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Creston-Dement Park District**

Unit Code: **071/030/12** County: **Ogle**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$44,885**

Equalized Assessed Valuation: **\$53,425,075**

Population: **900**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$27,249	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$30	\$54	\$27
Revenue Collected During FY 14:	\$24,664	\$229,458	\$136,185
Expenditures During FY 14:	\$20,286	\$230,187	\$125,615
Per Capita Revenue:	\$27	\$71	\$45
Per Capita Expenditures:	\$23	\$68	\$43
Revenues over (under) Expenditures:	\$4,378	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	155.91%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$31,627	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$35	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,902	\$90,090	\$
Total Unrestricted Net Assets:	\$18,725	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$632,000	\$281,889	\$
Per Capita Debt:	\$76	\$52	\$
General Obligation Debt over EAV:	0.23%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Crystal Lake Park District	
Unit Code:	063/010/12	County: Mchenry
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$14,223,960	
Equalized Assessed Valuation:	\$1,312,973,347	
Population:	58,000	
Employees:		
	Full Time:	61
	Part Time:	424
	Salaries Paid:	\$4,561,208

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,580,279	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$96	\$108	\$75
Revenue Collected During FY 14:	\$8,311,453	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$8,280,996	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$143	\$256	\$172
Per Capita Expenditures:	\$143	\$246	\$152
Revenues over (under) Expenditures:	\$30,457	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	67.55%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$5,593,536	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$96	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,165,849	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$4,225,831	\$3,298,943	\$1,659,535



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$7,394,580	\$9,336,387	\$6,292,315
Per Capita Debt:	\$127	\$366	\$223
General Obligation Debt over EAV:	0.13%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,472,231	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$43	\$50	\$
Revenue Collected During FY 14:	\$1,541,943	\$622,050	\$
Expenditures During FY 14:	\$1,704,418	\$663,952	\$
Per Capita Revenue:	\$27	\$21	\$
Per Capita Expenditures:	\$29	\$22	\$
Operating Income (loss):	-\$162,475	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	136.52%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$2,326,956	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$40	\$48	\$